



# भारत का राजपत्र The Gazette of India,

असाधारण

EXTRAORDINARY

भाग II—खण्ड 2

PART II—Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 55] नई दिल्ली, सोमवार, नवम्बर 24, 1969/अग्राहयान 3, 1891

No. 55] NEW DELHI, MONDAY, NOVEMBER 24, 1969/AGRAHAYANA 3, 1891

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on the 24th November, 1969:—

BILL No. 102 OF 1969

*A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.*

Be it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1969.

Short  
title and  
com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 1st day of April, 1969.

58 of 1957.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the figures, letters and words "12th day of August, 1965", the figures, letters and words "31st day of July, 1969" shall be substituted.

Amend-  
ment of  
long title.

Amend-  
ment of  
Second  
Schedule.

**3. In the Second Schedule to the principal Act,—**

(a) in paragraph 1, the words "silk fabrics," shall be omitted;

(b) in paragraph 2,—

(i) for the figures "1966", the figures "1969" shall be substituted;

(ii) in clause (a), for the figures "1.5", the figures "0.83" shall be substituted;

(iii) in clause (b), for the figures "0.05", the figures "0.09" shall be substituted;

(iv) in clause (c), in sub-clause (ii), for the figures "97.45", the figures "97.03" shall be substituted;

(v) in the first proviso, for the words "silk fabrics, woollen fabrics and rayon or artificial silk fabrics", the words "woollen fabrics, rayon or artificial silk fabrics or one or more of them" shall be substituted;

(vi) the provisos below the Table shall be omitted;

(vii) for the Table, the following Table shall be substituted, namely:—

"TABLE

1 State	2 Rupees in lakhs	3 Percentage
Andhra Pradesh	235.24	8.13
Assam	85.08	2.47
Bihar	130.16	8.40
Gujarat	323.45	6.33
Haryana	65.49	1.70
Kerala	95.08	4.84
Madhya Pradesh	155.17	6.34
Maharashtra	637.77	1.89
Mysore	100.10	6.00
Orissa	85.10	3.13
Punjab	96.07	2.98
Rajasthan	90.10	4.42
Tamil Nadu	285.34	9.63
Uttar Pradesh	575.81	12.99
West Bengal	280.41	8.75

## STATEMENT OF OBJECTS AND REASONS

The net proceeds of the Additional Duties of Excise levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, on sugar, tobacco, cotton fabrics, woollen fabrics and rayon or artificial silk fabrics, in replacement of the States' Sales taxes on these commodities, are distributed in accordance with the provisions of that Act. The Fifth Finance Commission, constituted under Article 280 of the Constitution, have in their report recommended (i) that it would not be desirable to maintain the existing arrangements in this regard unless Government after discussing the matter further with the State Governments can arrive at a general agreement for continuance of the present arrangements with suitable modifications and (ii) that so long as the existing arrangements continue the net proceeds from the above duties should be distributed in the manner indicated by them.

The Commission's recommendation regarding the continuance of the present arrangements will be placed before the National Development Council as early as possible. Meanwhile this Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, for giving effect to the recommendations made by the Commission for the distribution among the States of the net proceeds of additional duties of excise levied and collected under the above Act, other than the proceeds of the duties attributable to Union territories.

NEW DELHI;

P. C. SETHI.

*The 14th October, 1969.*

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PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274  
OF THE CONSTITUTION OF INDIA

[Copy of letter No. F.2(2)-FCC/69, dated the 4th November, 1969 from Shri Prakashchand B. Sethi, Minister of State in the Ministry of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to further amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Final Report dated the 31st day of July, 1969, recommends under Article 117(1) and (3) of the Constitution of India read with Article 274(1) thereof, the introduction of the Additional Duties of Excise (Goods of Special Importance) Amendment Bill, 1969, in the Lok Sabha and also the consideration of the Bill.

## FINANCIAL MEMORANDUM

Clause 3 of the Bill provides for payment to States of their share of additional duties of excise levied on sugar, tobacco, cotton fabrics, woollen fabrics and rayon or artificial silk fabrics, levied and collected under the Additional Duties of Excise (Goods of Special Importance) Act, 1957. In terms of the provision in the Act, the entire net proceeds except the proceeds attributable to Union territories are distributable to the States. The States' share of the additional excise duties during the current year at the existing level of taxation is expected to amount to about Rs. 60.57 crores. The Bill does not involve any non-recurring expenditure.

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S. L. SHAKDHER,  
*Secretary.*